



VOLUME 1, ISSUE 2, JAN 11TH, 2016

# 2016 TOWN MEETING VOTERS GUIDE

TOWN OF ALLENSTOWN-

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## 2016 TOWN MEETING

The annual town and school district meeting involves two sessions. The Deliberative Session which will be held on Saturday, January 30th at 9 AM and the Voting Session which will be held on Tuesday, March 8th from 8 AM to 7 PM. Both sessions will be held at the St. John the Baptist Parish Hall located at 10 School St. in Allenstown. All registered voters are eligible to participate in the process.

Voters will be deciding on the annual budgets of the Town, School District and Sewer Dept..

Voters will also make decisions as to what amendments or additions will be made to the zoning ordinances for the Town.

The annual Town and School District warrants will be posted on the website along with detailed budget documents to assist voters in their decision making process.

Voters will also be deciding upon petition warrant articles submitted by voters as well as non-monetary or policy articles submitted by the Board of Selectmen and School Board respectively.

This guide is intended to provide information to voters in regards to the process and matters under consideration before the Town Meeting. The Town website is the primary source of updated information in regards to the budget and Town Meeting. See the main page at [www.allenstownnh.gov](http://www.allenstownnh.gov)

## 2016 PROPOSED TOWN BUDGET

The proposed Town operating budget for 2016 represents an increase in spending of just under 1%. This is in line with the Board of Selectmen's budget management plan to minimize the impact on the tax rate. The goal is to keep spending as close to the increase in the Consumer Price Index (CPI) as possible. In order to achieve this goal going forward difficult decisions will need to be made which will impact services. The Board would like to thank all of the department heads, board chairpersons and members of the budget committee in working with us to achieve this goal.

The impact on the tax rate will be determined by the change in the assessed valuation, revenues, tax credits & exemptions as well as overlay. Estimating the change in these items is just that, an estimate which is estimated conservatively. These factors are likely to change between now and the time the tax rate is set in October/November of 2016

### TOWN OF ALLENSTOWN

**PUBLIC HEARING  
ON THE BUDGETS  
JANUARY 16TH**

**DELIBERATIVE  
SESSION OF  
TOWN MEETING  
JANUARY 30TH**

**VOTING DAY OF  
TOWN MEETING  
MARCH 8TH**

**WHERE?  
ST. JOHN THE  
BAPTIST PARISH  
HALL**

## HOW DO I PARTICIPATE IN THE PROCESS

**First** you must be registered to vote. **How Do I Register To Vote?**

- 1) You may apply to your town clerk's office. You will be required to fill out a standard voter registration form.
- 2) You may also register with your community's Supervisors of the Checklist. By law, the supervisors are required to meet on the Saturday 10 days prior to each election. Check the local newspaper(s) or call your clerk's office for the date and time of such meeting.
- 3) Qualified individuals may register to vote at the polling place on Election Day at all elections.

No matter when or where you register to vote, you will be required to fill out a standard voter registration form, and you will be asked to show proof of identity, age, citizenship, and domicile. These qualifications may be established by signing affidavit(s).

Further questions may be answered at [SOS.NH.GOV](http://SOS.NH.GOV) or by contacting your local Town Clerk, Kathleen Rogers at 485-4276 ext.116

**Second**, you may attend the Deliberative Session of Town Meeting. All of the warrant articles will be open for discussion (except zoning & building code ordinance changes). The moderator will recognize voters who may speak on the articles. Voters may ask questions, make statements and/or make motions to amend the warrant articles.

**Third**, The NH Legislature has placed limitations on amending warrant articles. Voters may amend some warrant articles however they cannot change the underlying purpose of the warrant article. For example voters change the dollar amount of a warrant article to purchase a building however they cannot change its purpose to purchase a vehicle. Voters cannot change the default budget amounts in operating budgets. Some articles require specific language which cannot be modified.

Warrant articles cannot be removed from consideration at the Deliberative Session. Warrant articles which are amended will reflect the changes made at the Deliberative Session and will be on the ballot for the Voting Session of Town Meeting in March. Warrant articles can be amended by a simple majority vote at the Deliberative Session.

At the Voting Session of Town Meeting in March voters can come to the polls anytime between 8 AM and 7 PM to vote on the articles as amended from the Deliberative Session. Voters cannot make any changes to the articles at this session. Voters only have the option to vote YES to be in favor of an article or NO to be opposed to an article.

The votes are tallied by computer and reported the same day as the polls are open. Most articles require a simple majority for passage. Some articles have special requirements such as bond articles and changing the purpose of a capital reserve fund. These articles require a supermajority for passage. They require a 3/5 majority or 60% to pass.

If the voters fail to pass the operating budget articles (Town, Sewer and School) the respective default budgets become the operating budget for that entity.

## WARRANT ARTICLES-ELECTED OFFICES

### ARTICLE 1

To choose all necessary Town Officers for the ensuing year as follows:

Town Treasurer, for a term of one (1) year;  
Road Agent, for a term of three (3) years;  
Select Board Member, for a term of three (3) years;  
Sewer Commissioner, for a term of three (3) years;  
Trustee of Trust Funds, for a term of three (3) years;  
Library Trustee, for a term of two (2) years;  
Library Trustee, for a term of three (3) years;  
Trustee of Cemeteries Fund, for a term of three (3) years;  
Budget Committee Member, for a term of three (3) years;  
Budget Committee Member, for a term of three (3) years;  
Budget Committee Member, for a term of three (3) years;  
Budget Committee Member, for a term of three (3) years;  
Budget Committee Member, for a term of two (2) years;  
Budget Committee Member, for a term of one (1) year;  
Supervisor of the Checklist, for a term of six (6) years;

*Candidates for the various municipal offices must declare their candidacy with the Town Clerk between January 20th and January 29th (Town Hall open from 3 PM to 5 PM on 1/29). Interested residents may contact the Town Administrator to learn more about the duties and responsibilities of the various positions. These positions will be voted on at the Voting Session of Town Meeting on March 8th, 2016.*

## WARRANT ARTICLES-ZONING

*The zoning warrant articles will appear on the ballot in March as they are written here. These articles cannot be amended at the deliberative session.*

### ARTICLE 2

Are you in favor of the adoption of Amendment No. 1 as proposed by the Allenstown Planning Board for the Town of Allenstown Zoning Ordinance as follows:

To amend Article 11, by adding the following language:

#### Section 1122 Privately Owned Graveyards, Burial Grounds

Purpose: To ensure that privately owned burial grounds, as defined by RSA 289:1, as amended from time to time, are properly and permanently identified and that the placement of same shall not result in a threat to the public health and safety in accordance with the authority granted in RSA 289:3.

Location of Burial Grounds: Privately owned burial grounds shall not be located in the 100-year flood plain or delineated wetlands and shall not be located closer than 100 feet from the right-of-way of any highway, street or road, or closer than 100 feet from an existing dwelling house or no closer than 50 feet from a known source of potable water or property line. The location of the burial ground shall be delineated on a plan prepared by a licensed surveyor and recorded at the Merrimack County Registry of Deeds within a reasonable time following the burial, but in no event later than sixty days. The location of the burial ground shall also be denoted on the ground using permanent markers. The location of the burial ground shall also be noted in the deed upon transfer of the property following burial.

*Recommended by the Planning Board*

***EXPLANATION- New Hampshire State Law allows for private burial sites. It also allows for each municipality to develop provisions for the development of private burial sites. This article seeks to establish some standards for the development of such sites within the Town of Allenstown.***

**WARRANT ARTICLES-ZONING****ARTICLE 3**

Are you in favor of the adoption of Amendment No. 2 as proposed by the Allenstown Planning Board for the Town of Allenstown Zoning Ordinance as follows:

To amend Article 11, by adding the following language:

**Section 1123 Residential Accessory Use to Primary Commercial Use**

A. In an effort to facilitate economic development in the Town of Allenstown, an accessory residential use to a principal commercial use is permitted by Conditional Use Permit from the Planning Board in the Business Zone, the Commercial Light Industrial Zone, and the Industrial Zone. The Planning Board shall, at a duly noticed public hearing determine if all of the following criteria have been met.

1. The proposed residential unit is subordinate and incidental to the commercial use.
2. Not more than 50% of the aggregate total floor area of the business is used for residential use.
3. No more than 1 residential unit is proposed.
4. At least one of the resident(s) of all accessory residential unit(s) shall be employed on site by the business.
5. The residential unit(s) shall be located on the top-most floor, or, located to the rear of the property or building.
6. The unit(s) shall not result in an increase of offensive or obnoxious uses.
7. Demonstrated ability to meet parking requirements.
8. Demonstrated ability to provide adequate septic or sewer service.
9. Demonstrated ability to provide well or public water.
10. That the residential unit(s) shall not be noticeably different from the rest of business.
11. Site Plan approval, if applicable.

B. Process: The application shall include a Conditional Use Permit application and shall be noticed in accordance with the public hearing requirements described in the Allenstown Subdivision Regulations. Application deadlines shall be in accordance with the provisions described in the Subdivision Regulations. The Planning Board shall determine if all of the aforementioned criteria have been met. If, in the opinion of the Board, all of the criteria have been met, the Conditional Use Permit shall be issued. If one or more of the criteria has not been met, the Conditional Use Permit shall not be issued.

**WARRANT ARTICLES-ZONING****ARTICLE 3 (continued)**

## Other Factors:

1. The accessory dwelling unit Conditional Use Permit shall expire if the principal use of the property ceases to be industrial, commercial, or another business use, or, if the accessory dwelling unit ceases to comply with the provisions of this Article and/or the conditions of its approval.
2. The residential unit(s) need not be physically attached to the business, provided that all of the other required components above can be met.
3. A Conditional Use Permit shall not relieve an applicant from applying for a building permit or meeting any and all life safety and building code requirements.
4. If applicable, the Conditional Use Permit application can be processed with a Site Plan application and approved simultaneously.
5. A Site Plan application may be required when:
  - i. The Planning Board considers the proposal a change of use.
  - ii. The proposal is part of the initial development of a commercial site on previously undeveloped land.
  - li. The proposal results in the physical expansion beyond 1,000 square feet of the building, including impervious surfaces (i.e. parking).

*Recommended by the Planning Board*

**EXPLANATION–** *Allenstown currently allows for home occupations (i.e.home businesses) where a business can be operated out of a home. The idea is that the home is the primary use of the property, and the business is secondary. This allows for, among other things, the opportunity for someone to start a business and keep overhead costs down thus encouraging economic growth in town.*

*The purpose of this article is to provide a similar benefit for sites where business or commercial activities are the primary use of the property. This article would allow for a small residential unit, secondary to the business, to be permitted on the site (at the back or the second floor). In this sense it will work similar to home occupations in that it allows for the opportunity for someone to live and work on the same property, keeping costs down. The Planning Board's intent with this proposed article is to encourage economic growth.*

## WARRANT ARTICLES-ZONING

### ARTICLE 4

Are you in favor of the adoption of Amendment No.3 as proposed by the Allenstown Planning Board for the Town of Allenstown Zoning Ordinance as follows:

To amend Article XXIV, Groundwater Protection Overlay District, Section VI, by removing reference to the Spill Prevention, Control, and Countermeasure Plan (SPCC) in accordance with Allenstown Town Ordinance CO217.

*Recommended by the Planning Board*

**EXPLANATION– The reference to a Spill Prevention, Control, and Countermeasure Plan (SPCC) in accordance with Allenstown Town Ordinance CO 217 is in error.**

### ARTICLE 5

Are you in favor of the adoption of Amendment No.4 as proposed by the Allenstown Planning Board for the Town of Allenstown Zoning Ordinance as follows:

To amend Article XXV, Permanent (Post-Construction) Stormwater Management Ordinance, Section III, by re-designating the current paragraph as item “A” and by adding a new subsequent item “B” which indicates that nothing in Article XXV relieves a land owner from complying with applicable provisions, including more stringent provisions, of Allenstown Ordinance CO 217, Regulation of Discharges Into Storm Water Drainage System as it may be amended from time to time.

To amend Article XXV, Permanent (Post-Construction) Stormwater Management Ordinance, Section IV.A by adding a new item “xiii” that indicates that for projects falling under the jurisdiction of Allenstown Ordinance CO 217, Regulation of Discharges Into Storm Water Drainage System as it may be amended from time to time, any additional SWPPP provisions found in CO 217 shall also be included in the SWPPP used to comply with the provisions of this Article.

**WARRANT ARTICLES-ZONING****ARTICLE 5 (continued)**

To amend Article XXV, Permanent (Post-Construction) Stormwater Management Ordinance, Section V.G.2 as follows (~~strike through~~ text removed, underlined added, all other text is existing and shall not be changed):

In addition to implementation of BMPs for designing site-specific stormwater management controls, uses included under subsection G.1 shall provide a stormwater pollution prevention plan (SWPPP, see ~~margin note~~ Section IV of this Article), describing methods for source reduction and methods for pretreatment.

*Recommended by the Planning Board*

**EXPLANATION– This article will provide administrative clarification and corrections for existing language within the Groundwater Protection Overlay District. The article seeks to inform land owners of the need to comply with Allenstown Ordinance CO 217, and, to correct existing text as to where the Stormwater Pollution Prevention Plan (SWPPP) criteria can be found.**



**WARRANT ARTICLES-BUDGET, SPECIAL, ETC...**

*The following warrant articles will be discussed at the Deliberative Session of Town Meeting. Some of these articles can be amended within the limits provided by law.*

**ARTICLE 6                      Town Operating Budget**

Shall the Town of Allenstown raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$3,885,825** Should this article be defeated, the default budget shall be **\$3,885,957**, which is the same as last year, with certain adjustments required by previous action of the Town of Allenstown or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Estimated tax impact is approximately \$0.13 cents per thousand dollars of assessed value.

NOTE: This warrant article (operating budget) does not include appropriations in ANY other warrant article.

*Recommended by the Board of Selectmen*

*Recommended by the Budget Committee*

**EXPLANATION– This article represents the proposed operating budget of the Town minus the Sewer Dept. The amount proposed for 2016 represents just under a 1% increase in spending from the 2015 approved budget. A more detailed explanation of the budget can be found on the MS 737 form as well as the department level budget explanations which have been placed on the website.**

**WARRANT ARTICLES-BUDGET, SPECIAL, ETC...****ARTICLE 7                      Sewer Operating Budget**

**(THIS ARTICLE DOES NOT IMPACT THE TAX RATE)** Shall the Town of Allenstown raise and appropriate as an operating budget for the Allenstown Sewer Commission, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$2,126,967**. Should this article be defeated, the default budget shall be **\$2,136,550**, which is the same as last year, with certain adjustments required by previous action of the Town of Allenstown or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

NOTE: This warrant article (operating budget) does not include appropriations in ANY other warrant article.

*Recommended by the Budget Committee*

**EXPLANATION-** A “yes” vote would accept the Sewer Commission’s proposed budget of \$2,126,967, for the 2016 calendar year. This would be an increase of 2.75% (\$56,943) from 2015. The sewer budget is funded through sewer rents and does not affect the tax rate. Should this vote fail the Sewer Department’s default operating budget would be \$2,136,550.28, for the 2016 calendar year. This would be an increase of 3.2 % (\$66,526.28).

**ARTICLE 8                      Fire Safety Equipment Capital Reserve Fund**

**(THIS ARTICLE DOES NOT IMPACT THE TAX RATE)** To see if the Town of Allenstown will vote to raise and appropriate the sum of **\$50,000** to be added to the Fire Safety Equipment Capital Reserve Fund previously established. This sum to come from the unreserved fund balance. (Majority vote required)

*Recommended by the Board of Selectmen*

*Recommended by the Budget Committee*

**EXPLANATION-** This article proposes to transfer funds from the unreserved fund balance to this capital reserve fund. The Fire Department will have to replace the Self Contained Breathing Apparatus (SCBA) as the equipment will expire in 2020. This is the breathing mask, air hoses, air tank and rack the fire fighter’s use when they enter a burning building. The estimated cost to replace these units is \$250,000. The capital reserve fund has a balance of \$62,135 as of 10/31/2015. As this is a transfer from one account to another no funds will be raised resulting in no impact on the tax rate.

**WARRANT ARTICLES-BUDGET, SPECIAL, ETC...****ARTICLE 9 Highway Equipment Capital Reserve Fund**

(THIS ARTICLE DOES NOT IMPACT THE TAX RATE) To see if the Town of Allenstown will vote to raise and appropriate the sum of **\$32,000** to be added to the Highway Equipment Capital Reserve Fund previously established. This sum to come from unreserved fund balance. (Majority vote required.)

*Recommended by the Board of Selectmen*

*Recommended by the Budget Committee*

*EXPLANATION– This article proposes to transfer funds from the unreserved fund balance to this capital reserve fund. The Highway Dept. will need to replace several vehicles and pieces of equipment. The capital reserve fund has a balance of \$49,368 as of 10/31/2015. As this is a transfer from one account to another no funds will be raised resulting in no impact on the tax rate.*

**ARTICLE 10 Highway Garage Capital Reserve Fund**

(THIS ARTICLE DOES NOT IMPACT THE TAX RATE) To see if the Town of Allenstown will vote to raise and appropriate the sum of **\$15,000** to be added to the Highway Garage Capital Reserve Fund previously established. This sum to come from unreserved fund balance. (Majority vote required.)

*Recommended by the Board of Selectmen*

*Recommended by the Budget Committee*

*EXPLANATION– This article proposes to transfer funds from the unreserved fund balance to this capital reserve fund. The Highway Dept. facility consists of garage and office space. The facility must adhere to environmental and other regulations which apply to highway operations. As well, the condition of the facility is such that it is no longer functional, even with significant maintenance measures. The factors, taken together, suggest that the Highway Department facility should be replaced. The Town is studying the available options to replace the existing facilities. The capital reserve fund has a balance of \$173,782 as of 10/31/2015. As this is a transfer from one account to another no funds will be raised resulting in no impact on the tax rate.*

**WARRANT ARTICLES-BUDGET, SPECIAL, ETC...****ARTICLE 11            Town Hall Repair and Maintenance Capital Reserve Fund**

**(THIS ARTICLE DOES NOT IMPACT THE TAX RATE)** To see if the Town of Allenstown will vote to raise and appropriate the sum of **\$15,000** to be added to the Town Hall Repair and Maintenance Capital Reserve Fund previously established. This sum to come from unreserved fund balance. (Majority vote required.)

*Recommended by the Board of Selectmen*

*Recommended by the Budget Committee*

**EXPLANATION–** This article proposes to transfer funds from the unreserved fund balance to this capital reserve fund. The Town Hall was constructed in the 1800's and periodic maintenance associated with older buildings is required. At this time, the mortar around the bricks is eroding away. The mortar will need to be drilled out and replaced. The estimated cost of the project is between \$60,000 and \$80,000. The capital reserve fund has a balance of \$3,928 in it as of 10/31/2015. As this is a transfer from one account to another no funds will be raised resulting in no impact on the tax rate.

**ARTICLE 12            Solar Energy Systems Tax Exemption**

To see if the Town will vote to adopt the provisions of RSA 72:61 through RSA 72:63, which provide for an optional property tax exemption from the assessed value, for property tax purposes, for persons owning real property which is equipped with a solar energy system as defined by RSA 72:61, provided that such solar energy systems are primarily intended for the generation of power to be consumed at the site where such solar energy systems are located or for other sites owned by the taxpayer or related entities. Such property tax exemption shall be in the amount equal to 100% of the assessed value of the qualifying solar energy systems. (Majority vote required.)

*Recommended by the Board of Selectmen*

**EXPLANATION–** This article would exempt solar panels installed on a home or other structure from being assessed for property taxes. This would not reduce the existing assessed valuation for the Town. It would exempt the solar equipment from being added to the Town's assessed valuation in the future.

## BUDGET PROCESS

The budget process is less of a beginning and ending process as it is cycle. In May the Board of Selectmen issue guidance to department heads and the various boards. The guidance has varied from year to year but usually sets the amount of annual salary increases and other criteria.

Budgets are usually required to be submitted to the Board no later than the end of July. The submitted budgets are generally in two forms, an excel spreadsheet and a narrative explanation. The excel spreadsheets are integrated into one master budget spreadsheet. A budget overview is created and the entire budget is made available to the public on the website. The Board reviews the proposed budgets at the end of September and through October. The Board makes adjustments and submits a recommended budget to the Budget Committee. The Board also reviews proposed warrant articles. The Board determines which articles it will place on the warrant and submits those warrant articles which propose appropriations to the Budget Committee.

The Budget Committee reviews the proposed budgets submitted by the Town, the Sewer Commission and the School District. This process usually occurs in November and December. The Budget Committee votes to recommend a budget to the voters for the Town, Sewer Dept. and the School District. The budget which appears on the warrant articles for the Town, Sewer Dept. and the School District are the recommended budgets of the Budget Committee. This can be different than that which was proposed by the Board of Selectmen, Sewer Commission and School Board. The Budget Committee will also make recommendations on the proposed warrant articles which contain appropriations.

The Budget Committee holds a public hearing prior to the Deliberative Session. The hearing is on January 16th, 2016 at 9 AM at the St. John the Baptist Parish Hall, 10 School St. for this year. The Budget Committee presents its proposed budgets for the Town, Sewer Dept. and School District to the voters. This is an informational session for voters to learn more about the budget and ask questions. No changes can be made by the voters at this hearing.

The Deliberative Session of Town Meeting is the next step in the process which will be held on January 30th, 2016 at 9 AM at the Parish Hall. At this meeting voters in attendance have the power to amend some warrant articles including the amounts of the proposed appropriations. The changes made at this session will be included in the warrant to be voted on at the Voting Session of Town Meeting on March 8th, from 8 AM to 7 PM at the Parish Hall. Voters cannot amend the articles at this session they can only vote yes or no on each warrant article.

The Town has a calendar year budget with begins each year on January 1st, and ends on December 31st. Voters in March are voting on a budget which actually began in January. The School District budget begins on July 1st, and ends on June 30th of each year. In this case the voters are deciding on a budget in March which begins several months later in July. The respective warrant articles for the Town and the School District follow their budget years unless otherwise indicated.

Additional town meetings can be held to address budget issues. The Selectmen or School Board may call one additional town/school meeting if the budget is not approved by the voters. The Selectmen or School Board can also request additional meetings through the Superior Court to address budget crises which occur between town meetings. These rarely occur however they are permissible when those circumstances occur.

## HOW IS THE PROPERTY TAX RATE SET?

The property tax rate is set every year usually in October but sometimes as late as November. The tax rate has four components:

The Town tax rate for 2015	\$11.31
The Local School tax rate for 2015	\$16.03
The State School tax rate for 2015	\$2.48
The County tax rate for 2015	\$3.01
<b>TOTAL</b>	<b>\$32.83</b>

This rate is assessed for every **\$1,000** of property valuation. In other words if you own property such as a house valued at **\$200,000** the rate is calculated **\$200 X \$32.83 = a tax bill for \$6,566.**

When the voters approve the budgets those appropriations are factored into determining the annual tax levy. In the case of the 2015 budget the voters approved the following:

Town Appropriations	\$6,127,376
School Appropriations	\$8,626,833

The total of all appropriations for the Town, School and County represent the amount of revenue needed to pay for the appropriations for the respective budgets. In 2015 that amount was **\$16,093,779**. This is the total amount of anticipated spending for the year for Town, School and County. This amount is offset by other anticipated revenues from various sources other than property taxes as well as credits. After those adjustments were made the amount to be raised in property taxes in 2015 was as follows:

Town amount	\$2,804,433
School amount	\$3,971,231

The County and State Education amounts to be raised through property taxes are added to these amounts. In the case of 2015 the following amounts were assessed:

County Assessment	\$745,375
School Education Assessment	\$594,195
The Total property tax levy for 2015 was:	<b>\$8,115,234</b>

This amount is assessed over the tax base of the town which was valued at **\$247,798,144**. In the case of the Town portion of the tax levy the tax rate is determined by the following formula:

**\$2,804,433 tax levy/(\$247,798,144 assessed value/1,000) = \$11.31 Town Tax Rate**

The school tax rate is determined with an assessed valuation minus the assessed valuation of utilities.



## CAPITAL RESERVE FUNDS AND UNRESERVED FUND BALANCE

***Why are we proposing to place money into capital reserve funds?*** Capital reserve funds are in essence savings accounts for a particular purpose. Capital reserve funds are generally used for big ticket items. Without capital reserve funds vehicles, equipment, new facilities or renovation of existing facilities would need to be funded through leases or the sale of municipal bonds. Borrowing money for these purposes adds additional costs in the form of interest payments over the period of the lease or bond until those instruments are paid off.

Both capital reserve funds and borrowing money spread the cost of what is being purchased over multiple years. This minimizes spikes in the tax rate. Capital reserve funds make those payments in advance of the purchase while borrowing spreads out the cost in the future. Appropriations to capital reserve funds are invested and earn interest and some cases result in capital gains depending upon the investment. The Trustees of the Trust Funds invest and manage these fund.

***What is the unreserved fund balance?*** The unreserved fund balance also known as the unassigned fund balance, is composed of two sources. The first is the surplus funds or unused funds in the Town budget for each year. Unexpended funds from the budget are transferred to the unreserved fund balance. The second source is additional revenues above that which was anticipated for any particular year. These funds are also transferred to the unreserved fund balance. The NH Dept. of Revenue Administration along with guidance from the Government Finance Officers Association recommends the unreserved fund should be between 5% as a minimum and a maximum of 17% of general fund operating revenues. The fund balance for 2015 was 17.13% or **\$1,599,574**. This is projected to grow in 2016 by an amount greater than what is proposed to be transferred out for the proposed warrant articles in 2016. It is important to recognize that a percentage of property tax revenues in any given year are not always paid on time. These revenues lag and are collected in subsequent years (see Budget Overview for chart depicting outstanding tax collections).

The plan is to draw funds from the unreserved fund balance and transfer appropriate amounts to the capital reserve funds. This will provide the funding for these purposes without raising additional taxes. This will minimize or avoid the tax increases that would be needed in the future to expend funds for the purposes of the given capital reserve funds.

Capital reserve funds are part of the solution to add, replace or repair the various capital assets the Town has or will need in the future. We will not have sufficient funds in the unreserved fund balance to meet all of those existing and future needs. We will still need to make up the remainder of these costs through leases and bonds.

# TOWN MEETING

## TOWN OF ALLENSTOWN

Town Hall  
16 School St.  
Allenstown, NH 03275  
Phone: 603-485-4276  
Email: [smulholland@allenstownnh.gov](mailto:smulholland@allenstownnh.gov)



W H E R E   N E I G H B O R S   A N D   R I V E R S   M E E T

The Town of Allenstown was incorporated in 1831 as a Town.

- ♦ Population **4,300**
- ♦ Median age of **39**.
- ♦ Land mass **20.4** sq. miles.
- ♦ **33** miles of roadway.
- ♦ The Town employs **23** FT and **47** PT people.
- ♦ Assessed value  
**\$247,798,144**
- ♦ Tax Rate **\$32.83**  
Town \$11.31  
School \$18.51  
County \$3.01

## TOWN/SCHOOL REPORTS

Town/School Reports will be available approximately a week before the Voting Session of Town Meeting in March. The Town Report will be placed on the website where it can be viewed and downloaded. Paper copies of the Town/School Report will be available at Town Hall and at the polls in March until they run out. The Town/School reports contain reports from the various departments, boards and officials from the Town and the School District.

## HOW DO I VOLUNTEER FOR THE TOWN

Both the Town and the School District rely upon volunteers to serve on the various boards, committees and commissions. Some of these positions are elected however many are appointed by either the Board of Selectmen or the School Board. The various board positions which are appointed are as follows; Planning Board, Zoning Board of Adjustment, Conservation Commission, Parks & Recreation Commission, Old Allenstown Meeting House Committee and the Public Works Facilities Space Needs Committee.

There are other volunteer opportunities such as the Allenstown PTO which is a parent teacher organization. We need volunteers for special projects, internships and landscape gardening at the Town Hall, Police Station and new Community Center. If you have questions about volunteering or wish to volunteer for the Town contact the Town Administrator at Town Hall or for the School you can contact the principals of either of the schools. Volunteers are critical to making the various functions of the Town and Schools operate effectively.